

**Beer Containers****[Public Chapter 499 \(2005\)](#)****Beer  
taxes  
notice  
#05-08**

Effective June 22, 2005, Public Chapter 499, Acts of 2005 amends Tenn. Code Ann. Section 57-6-104 relative to beer container material and the wholesale price list.

Public Chapter 499 amends the language of all sentences in Tenn. Code Ann. Section 57-6-104(b) and the first sentence in Tenn. Code Ann. Section 57-6-104(c)(1) to insert the word “material” between the words “container” and “and” in each of the cited sentences.

In addition, the second sentence in Tenn. Code Ann. Section 57-6-104(c)(1), as amended by Public Chapter 499, now reads:

“As used in this section, ‘category’ refers to cans, returnable bottles, nonreturnable bottles, kegs and barrels; ‘container’ refers to size in ounces; ‘material’ refers to the principal material used to manufacture each category type, including without limitation metal, glass and/or plastic.”

Essentially, the statute now defines that the restrictions placed on reducing beer prices for quantity sales on the wholesale price list that previously applied regardless of brand, container, or category now also apply regardless of the material from which the container is made.

If you have any questions about this notice, you may contact the department. Tennessee residents outside the Nashville calling area may call our statewide toll-free number at (800) 342-1003. Callers from Nashville or out-of-state may dial (615) 253-0600. You can access additional information on our Web site at [www.Tennessee.gov/revenue](http://www.Tennessee.gov/revenue).

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